



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: MAZOMANIE ELECTRIC UTILITY

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Principal Office: 133 CRESCENT STREET  
MAZOMANIE, WI 53560

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For the Year Ended: DECEMBER 31, 2001

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I SUE DIETZEN of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, Mazomanie Electric Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/28/2002  
(Date)

CLERK/TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MAZOMANIE ELECTRIC UTILITY**Utility Address:** 133 CRESCENT STREET  
MAZOMANIE, WI 53560**When was utility organized?** 1/1/1885**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS SUE DIETZEN**Title:** CLERK/TREASURER**Office Address:**133 CRESCENT STREET  
MAZOMANIE, WI 53560**Telephone:** (608) 795 - 2100**Fax Number:** (608) 795 - 2102**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR CHAD C. FREYMILLER**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.229 HIGH STREET  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** chadf@johnsonblock.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR LOWELL HOLCOMB**Title:** CHAIRMAN**Office Address:**133 CRESCENT STREET  
MAZOMANIE, WI 53560**Telephone:** (608) 795 - 2100**Fax Number:** (608) 795 - 2102**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR TERRY DRONE, CPA**Title:** IN CHARGE ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.  
229 HIGH STREET  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com**Date of most recent audit report:** 3/7/2001**Period covered by most recent audit:** 1/1/00 - 12/31/00

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR BOB HARPER**Title:** SUPERINTENDENT**Office Address:**  
133 CRESCENT STREET  
MAZOMANIE, WI 53560**Telephone:** (608) 795 - 2100**Fax Number:** (609) 795 - 2102**E-mail Address:**

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**Name of utility commission/committee:** PUBLIC UTILITIES COMMITTEE

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**Names of members of utility commission/committee:**

MR LOWELL HOLCOMB, CHAIRMAN

MS MONICA WALKER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** JOHNSON, BLOCK & COMPANY, INC.  
229 HIGH STREET  
MINERAL POINT, WI 53565

**Contact Person:** MR ALAN L BREY, CPA  
**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** abrey@johnsonblock.com

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**Contract/Agreement beginning-ending dates:**    1/1/2001            12/31/2001

**Provide a brief description of the nature of Contract Operations being provided:**

Monthly bookkeeping services.

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,294,805	1,134,577	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,163,180	934,716	<b>2</b>
Depreciation Expense (403)	112,663	92,844	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	49,635	45,208	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,325,478</b>	<b>1,072,768</b>	
<b>Net Operating Income</b>	<b>(30,673)</b>	<b>61,809</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(30,673)</b>	<b>61,809</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	51,550	48,422	<b>10</b>
Miscellaneous Nonoperating Income (421)	1,476	0	<b>11</b>
<b>Total Other Income</b>	<b>53,026</b>	<b>48,422</b>	
<b>Total Income</b>	<b>22,353</b>	<b>110,231</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>22,353</b>	<b>110,231</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	64,696	30,450	<b>14</b>
Amortization of Debt Discount and Expense (428)	5,965	4,652	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>70,661</b>	<b>35,102</b>	
<b>Net Income</b>	<b>(48,308)</b>	<b>75,129</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	660,613	585,484	<b>20</b>
Balance Transferred from Income (433)	(48,308)	75,129	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>612,305</b>	<b>660,613</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	51,550	5
<b>Total (Acct. 419):</b>	51,550	
<b>Miscellaneous Nonoperating Income (421):</b>		
GAIN ON INVESTMENTS	1,476	6
<b>Total (Acct. 421):</b>	1,476	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	0	1,294,805	0	0	<b>1,294,805</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>0</b>	<b>1,294,805</b>	<b>0</b>	<b>0</b>	<b>1,294,805</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses			0	1
Electric operating expenses	98,338		98,338	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	22,709		22,709	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>121,047</b>	<b>0</b>	<b>121,047</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,590,733	2,113,336	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,083,700	999,464	<b>2</b>
<b>Net Utility Plant</b>	<b>1,507,033</b>	<b>1,113,872</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	19,882	18,324	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	126,545	122,288	<b>7</b>
<b>Total Other Property and Investments</b>	<b>146,427</b>	<b>140,612</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	587,078	376,755	<b>8</b>
Temporary Cash Investments (132)	179,437	163,354	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	100,475	108,129	<b>11</b>
Other Accounts Receivable (143)	39,476	92,110	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	5,081	91,381	<b>14</b>
Materials and Supplies (150)	60,229	58,232	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>971,776</b>	<b>889,961</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	47,090	36,855	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	17,251	24,151	<b>20</b>
<b>Total Deferred Debits</b>	<b>64,341</b>	<b>61,006</b>	
<b>Total Assets and Other Debits</b>	<b>2,689,577</b>	<b>2,205,451</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	84,230	84,230	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	612,305	660,613	<b>23</b>
<b>Total Proprietary Capital</b>	<b>696,535</b>	<b>744,843</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,250,122	629,200	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,250,122</b>	<b>629,200</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	138,467	256,797	<b>28</b>
Payables to Municipality (233)	64,976	75,549	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	70,216	60,998	<b>31</b>
Interest Accrued (237)	25,550	12,450	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>299,209</b>	<b>405,794</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	29,424	16,732	<b>36</b>
<b>Total Deferred Credits</b>	<b>29,424</b>	<b>16,732</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	414,287	408,882	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>2,689,577</b>	<b>2,205,451</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	0	0	0	2,590,733	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	0	0	0	2,590,733	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	1,083,700	<b>10</b>
<b>Total Accumulated Provision</b>	0	0	0	1,083,700	
<b>Net Utility Plant</b>	0	0	0	1,507,033	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	999,464				<b>999,464</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	112,663				<b>112,663</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>112,663</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,663</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	23,390				<b>23,390</b>	<b>15</b>
Cost of removal	5,037				<b>5,037</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>28,427</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,427</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,083,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,083,700</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	4.96%					<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other		60,229			60,229	58,232	2
<b>Total Electric Utility</b>					<b>60,229</b>	<b>58,232</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	60,229	58,232	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>60,229</b>	<b>58,232</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 Bond Refunding Costs	2,518	428	14,357	1
1998 Mortgage Revenue Bonds	1,802	428	18,178	2
2000 MORTGAGE REVENUE BONDS	1,645	428	14,555	3
<b>Total</b>			<b>47,090</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	84,230	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>84,230</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1998 Mortgage Revenue Bonds	02/01/1998	08/01/2011	4.46%	605,800	<b>1</b>
2001 MORTGAGE REVENUE BONDS	01/04/2001	08/01/2017	4.97%	644,322	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,250,122</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	60,998	1
<b>Accruals:</b>		
Charged water department expense	49,635	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>49,635</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	32,129	6
Social Security taxes	6,904	7
PSC Remainder Assessment	1,384	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>40,417</b>	
<b>Balance end of year</b>	<b>70,216</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1998 MORTGAGE REVENUE BONDS	12,450	29,412	29,862	12,000	1
2001 MORTGAGE REVENUE BONDS		35,284	21,734	13,550	2
<b>Subtotal</b>	<b>12,450</b>	<b>64,696</b>	<b>51,596</b>	<b>25,550</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>12,450</b>	<b>64,696</b>	<b>51,596</b>	<b>25,550</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	0	408,882	0	0	0	<b>408,882</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services		5,405				<b>5,405</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>0</b>	<b>414,287</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>414,287</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
DUE FROM TIF	19,882	1
<b>Total (Acct. 123):</b>	<b>19,882</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
RESERVE ELECTRIC BOND	62,416	3
DEPRECIATION FUND	64,129	4
<b>Total (Acct. 125):</b>	<b>126,545</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water		6
Electric	100,475	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>100,475</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
SUNNY INDUSTRIES REVENUE GUARANTEE	34,395	12
DUE FROM VILLAGE OF BLACK EARTH - NEW TRUCK	3,060	13
CHARTER COMMUNICATIONS - POLE RENT	2,021	14
<b>Total (Acct. 143):</b>	<b>39,476</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL - TAX ROLL	5,081	15
<b>Total (Acct. 145):</b>	<b>5,081</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
WP & L CONTRIBUTION AGREEMENT	17,251	<b>18</b>
<b>Total (Acct. 183):</b>	<b>17,251</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL - 2001 OPERATING EXPENSES	64,976	<b>19</b>
<b>Total (Acct. 233):</b>	<b>64,976</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED CREDIT - TIF	15,218	<b>20</b>
PUBLIC BENEFITS FEES	14,206	<b>21</b>
<b>Total (Acct. 253):</b>	<b>29,424</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	0	2,275,032	0	0	<b>2,275,032</b>	<b>1</b>
Materials and Supplies	0	59,230	0	0	<b>59,230</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	0	1,041,582	0	0	<b>1,041,582</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	0	411,584	0	0	<b>411,584</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>0</b>	<b>881,096</b>	<b>0</b>	<b>0</b>	<b>881,096</b>	
Net Operating Income	0	(30,673)	0	0	<b>(30,673)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>-3.48%</b>	<b>N/A</b>	<b>N/A</b>	<b>-3.48%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	84,230	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	636,459	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>720,689</b>	
<b>Net Income</b>		
Net Income	(48,308)	5
<b>Percent Return on Proprietary Capital</b>	<b>-6.70%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 28, 2002

Village Board  
Village of Mazomanie  
Mazomanie, Wisconsin    53560

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Mazomanie Electric Utility as of December 31, 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Mazomanie and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

January 10, 2003

Mrs. Sue Dietzen, Clerk/Treasurer  
Mazomanie Electric Utility  
133 Crescent Street  
Mazomanie, WI 53560-9665

2001 Analytical Review DWCCA-3470-PJL

Dear Mrs. Dietzen:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comment:

Item number 1 of the Listing of Edit Check Results directs that the utility provide the date on which the Commission authorized the amortization for the item reported in Account 183, Other Deferred Debits on page F-19. Please be sure to follow this procedure when completing the utility's 2002 annual report.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at [peter.leege@psc.state.wi.us](mailto:peter.leege@psc.state.wi.us).

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3470  
Mazomanie.doc

**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,280,648	1
<b>Total Sales of Electricity</b>	<b>1,280,648</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	5,874	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	5,800	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,483	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>14,157</b>	
<b>Total Operating Revenues</b>	<b>1,294,805</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	955,574	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	132,589	11
Customer Accounts Expenses (901-904)	14,898	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	60,119	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,163,180</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	112,663	15
Amortization Expense (404-407)		16
Taxes (408)	49,635	17
<b>Total Other Expenses</b>	<b>162,298</b>	
<b>Total Operating Expenses</b>	<b>1,325,478</b>	
<b>NET OPERATING INCOME</b>	<b>(30,673)</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	5,874	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>5,874</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENT	5,800	5
<b>Total Rent from Electric Property (454)</b>	<b>5,800</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	2,483	7
<b>Total Other Electric Revenues (456)</b>	<b>2,483</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	955,574	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>955,574</b>	
<b>Total Power Production Expenses</b>	<b>955,574</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)	98,142	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)	34,447	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)		28
Maintenance of Line Transformers (573)		29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<u>132,589</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	6,890	33
Accounting and Collecting Labor (902)	8,008	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<u>14,898</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<u>0</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	8,007	38
Office Supplies and Expenses (921)	1,766	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	7,660	41
Property Insurance (924)	7,197	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	22,903	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	6,633	46
Transportation Expenses (933)	5,953	47
Maintenance of General Plant (935)		48
<b>Total Administrative and General Expenses</b>	<b>60,119</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,163,180</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		40,162	<b>1</b>
Social Security		6,904	<b>2</b>
Wisconsin Gross Receipts Tax		1,185	<b>3</b>
PSC Remainder Assessment		1,384	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>49,635</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.212180				3
County tax rate	mills		3.310860				4
Local tax rate	mills		9.047590				5
School tax rate	mills		11.135990				6
Voc. school tax rate	mills		1.495550				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.202170</b>				10
Less: state credit	mills		1.654780				11
<b>Net tax rate</b>	mills		<b>23.547390</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.047590</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.631540</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.679130</b>				17
<b>Total Tax Rate</b>	mills		<b>25.202170</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.860209</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.547390</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.255674</b>				21
Utility Plant, Jan. 1	\$	2,113,337	2,113,337				22
Materials & Supplies	\$	58,232	58,232				23
<b>Subtotal</b>	\$	<b>2,171,569</b>	<b>2,171,569</b>				24
Less: Plant Outside Limits	\$	68,057	68,057				25
<b>Taxable Assets</b>	\$	<b>2,103,512</b>	<b>2,103,512</b>				26
Assessment Ratio	dec.		0.942603				27
<b>Assessed Value</b>	\$	<b>1,982,777</b>	<b>1,982,777</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.255674</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>40,162</b>	<b>40,162</b>				30
Tax Equivalent per 1994 PSC Report	\$	22,056					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>40,162</b>					34



**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	3,000	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			3,000 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	9,000		29
Overhead Conductors and Devices (356)	1,000		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	209,341		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>222,341</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	155,905	509,894	36
Storage Battery Equipment (363)	105,477		37
Poles, Towers and Fixtures (364)	0		38
Overhead Conductors and Devices (365)	353,863	10,041	39
Underground Conduit (366)	30,000		40
Underground Conductors and Devices (367)	231,007	99,487	41
Line Transformers (368)	334,867	6,733	42
Services (369)	191,287	7,087	43
Meters (370)	37,325	911	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	34,572	10,636	47
<b>Total Distribution Plant</b>	<b>1,474,303</b>	<b>644,789</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	600		48
Structures and Improvements (390)	21,065		49
Office Furniture and Equipment (391)	3,282		50
Computer Equipment (391.1)	3,068	8,258	51
Transportation Equipment (392)	164,221		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			9,000 29
Overhead Conductors and Devices (356)			1,000 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			209,341 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>222,341</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)		155,905	155,905 35
Station Equipment (362)		(50,428)	615,371 36
Storage Battery Equipment (363)		(105,477)	0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)	200		363,704 39
Underground Conduit (366)	1,000		29,000 40
Underground Conductors and Devices (367)	5,000		325,494 41
Line Transformers (368)	12,122		329,478 42
Services (369)	2,000		196,374 43
Meters (370)			38,236 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			45,208 47
<b>Total Distribution Plant</b>	<b>20,322</b>	<b>0</b>	<b>2,098,770</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			600 48
Structures and Improvements (390)			21,065 49
Office Furniture and Equipment (391)			3,282 50
Computer Equipment (391.1)	3,068		8,258 51
Transportation Equipment (392)			164,221 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57

**ELECTRIC UTILITY PLANT IN SERVICE**

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	70,452	1,744	<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>262,688</b>	<b>10,002</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,959,332</b>	<b>654,791</b>	
 Common Utility Plant Allocated to Electric Department	 0		 <b>60</b>
 <b>Total utility plant in service</b>	 <b>1,959,332</b>	 <b>654,791</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			72,196 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>3,068</b>	<b>0</b>	<b>269,622</b>
<b>Total utility plant in service directly assignable</b>	<b>23,390</b>	<b>0</b>	<b>2,590,733</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>23,390</b>	<b>0</b>	<b>2,590,733</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		10.00
7.2/12.5 kV (12kV)		16.00
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		2.00
7.2/12.5 kV (12kV)	0.20	4.20
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Transmission System</b>		
34.5 kV		
69 kV		0.25
115 kV		
138 kV		
<b>Other:</b>		
NONE		

1  
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13

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	54	8
<b>Total</b>	<b>54</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>54</b>	<b>14</b>



**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	3,489	Saturday	12/16/2000	18:00	2,044
February	02	3,716	Saturday	01/20/2001	21:00	1,917
March	03	3,932	Friday	02/02/2001	09:00	2,139
April	04	3,746	Thursday	03/15/2001	19:00	1,846
May	05	3,671	Sunday	04/15/2001	18:00	1,736
June	06	3,814	Wednesday	05/02/2001	13:00	1,759
July	07	4,192	Monday	06/11/2001	16:00	2,011
August	08	4,920	Monday	07/09/2001	17:00	2,234
September	09	5,013	Wednesday	08/08/2001	17:00	2,337
October	10	4,428	Thursday	09/06/2001	15:00	2,268
November	11	4,014	Monday	10/29/2001	13:00	1,944
December	12	4,009	Wednesday	11/07/2001	19:00	1,780
<b>Total</b>		<b>48,944</b>				<b>24,015</b>

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading**      **Supplier**

15 minutes integrated      Alliant

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	7
Purchases	24,065	8
Interchanges: In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>24,065</b>	15
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	23,773	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	23
<b>Total Sold and Used</b>	<b>23,773</b>	24
<b>Energy Losses:</b>		25
Transmission Losses (if applicable)		26
Distribution Losses	292	27
<b>Total Energy Losses</b>	<b>292</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>1.2134%</b>	29
<b>Total Disposition of Energy</b>	<b>24,065</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	612	4,916	1
RURAL RESIDENTIAL	RG-1	53	557	2
<b>Total Sales for Residential Sales</b>		<b>665</b>	<b>5,473</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	66	5,209	3
INTERDEPARTMENTAL	CG-1	14	657	4
RURAL COMMERCIAL	CG-1	2	72	5
LARGE INDUSTRIAL	CP-1	4	10,738	6
SMALL INDUSTRIAL	CP-1	7	1,556	7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>93</b>	<b>18,232</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	68	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>68</b>	
<b>Sales for Resale</b>				
NONE				9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>759</b>	<b>23,773</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		334,264	(202)	<b>334,062</b>	<b>1</b>
		38,793	(29)	<b>38,764</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>373,057</b>	<b>(231)</b>	<b>372,826</b>	
		107,270	(61)	<b>107,209</b>	<b>3</b>
		50,388	(25)	<b>50,363</b>	<b>4</b>
		4,564	(2)	<b>4,562</b>	<b>5</b>
		631,892	(588)	<b>631,304</b>	<b>6</b>
		103,454	(77)	<b>103,377</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>897,568</b>	<b>(753)</b>	<b>896,815</b>	
		11,013	(6)	<b>11,007</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>11,013</b>	<b>(6)</b>	<b>11,007</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>1,281,638</b>	<b>(990)</b>	<b>1,280,648</b>	



**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>



**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Center	West	WPL			1
Voltage--High Side	7,200	69,000	69,000			2
Voltage--Low Side	2,400	12,470	12,470			3
Num. Main Transformers in Operation	3	1	1			4
Capacity of Transformers in kVA	333	7,000	7,000			5
Number of Spare Transformers on Hand	1	0	0			6
15-Minute Maximum Demand in kW			4,531			7
Dt and Hr of Such Maximum Demand			08/31/2001			8
			15:00			9
Kwh Output						10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	925	304	16,886	1
Acquired during year	13	8	120	2
<b>Total</b>	<b>938</b>	<b>312</b>	<b>17,006</b>	<b>3</b>
Retired during year		11	167	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>938</b>	<b>301</b>	<b>16,839</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	938	284	16,534	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock		17	305	12
<b>Total end of year</b>	<b>938</b>	<b>301</b>	<b>16,839</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	115	118,000	<b>1</b>
Other	500	3	3,000	<b>2</b>
Sodium Vapor	100	10	10,000	<b>3</b>
Sodium Vapor	150	2	2,000	<b>4</b>
Sodium Vapor	250	14	14,000	<b>5</b>
<b>Total</b>		<b>144</b>	<b>147,000</b>	
<b>Ornamental</b>				
Mercury Vapor	175	6	6,000	<b>6</b>
Sodium Vapor	100	8	8,000	<b>7</b>
Sodium Vapor	150	6	6,000	<b>8</b>
Sodium Vapor	400	6	6,000	<b>9</b>
<b>Total</b>		<b>26</b>	<b>26,000</b>	
<b>Other</b>				
NONE				<b>10</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Electric) (Page E-02)

Utility was unable to provide an accrual for Sunny Industries Revenue Guarantee for the current year. Last year \$34,395 was reported. This explains the decrease in A/C 456.

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### Electric Operation & Maintenance Expenses (Page E-03)

Cole consulting conducted an evaluation of the Utility in the prior year at a cost of \$16,473 which was charge to A/C 923. No like expenditures were incurred in the current year which explains the decrease in A/C 923.

Purchased power increased from \$759,467 (reported in A/C 538 in error for 2000) to \$955,574 due to increased usage and prices.

Increase in A/C 560 due to administrator in place for the entire year versus only 8 months in the prior year in addition to raises for Utility employees.

Utility increased purchases for line repairs resulting in an increase in A/C 562.

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### Electric Utility Plant in Service (Page E-06)

Adjustments were made to Utility Plant accounts to record balances to the correct accounts.

Additions in A/C 362 and A/C 367 relate to the construction of a new substation.

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